

University of Montana

## ScholarWorks at University of Montana

---

University of Montana News Releases, 1928,  
1956-present

University Relations

---

11-8-1977

### Institute on Taxation and Estate Planning set December 2-3 at University of Montana

University of Montana--Missoula. Office of University Relations

Follow this and additional works at: <https://scholarworks.umt.edu/newsreleases>

**Let us know how access to this document benefits you.**

---

#### Recommended Citation

University of Montana--Missoula. Office of University Relations, "Institute on Taxation and Estate Planning set December 2-3 at University of Montana" (1977). *University of Montana News Releases, 1928, 1956-present*. 28788.

<https://scholarworks.umt.edu/newsreleases/28788>

This News Article is brought to you for free and open access by the University Relations at ScholarWorks at University of Montana. It has been accepted for inclusion in University of Montana News Releases, 1928, 1956-present by an authorized administrator of ScholarWorks at University of Montana. For more information, please contact [scholarworks@mso.umt.edu](mailto:scholarworks@mso.umt.edu).

**Information Services • University of Montana • Missoula, Montana 59812 • (406) 243-2522**

IMMEDIATELY

INSTITUTE ON TAXATION AND ESTATE PLANNING  
SET DEC. 2-3 AT UNIVERSITY OF MONTANA

mclean/sale/pp  
11/8/77  
state + cs +

MISSOULA--

The 25th annual Institute on Taxation and Estate Planning will be held Dec. 2-3 at the University of Montana in Missoula, UM law professor Lester R. Rusoff, institute director, has announced.

Those participating in the institute will meet in the Five Valleys Ballroom on the third floor of the University Center. Registration and a party for speakers, institute participants and spouses will be from 5:30-7:30 p.m. Thursday, Dec. 1, in the Village Motor Inn, 100 Madison.

The program is open to lawyers, accountants, insurance underwriters, trust officers and interested lay persons. This year's topics will include consequences of the 1976 Tax Reform Act; pure equity trusts; installment payment of estate tax and advance provision through insurance; retirement plans, and estate planning for farmers and ranchers.

One of the objectives of the institute is to bring together members of related professions to update their knowledge and expertise so that they can more effectively serve the public. This year's program will include a discussion by Billings attorney James W. Thompson entitled "The Nature and Probable Tax Consequences of a Pure Equity Trust." Pure equity trusts involve schemes whereby individuals attempt to set up trusts to avoid taxation altogether. Rusoff notes that a large number of individuals are being "taken in" by proponents of such plans who charge excessive fees for advice on setting up the trusts, under the mistaken notion that they can escape taxation.

-more-

Another area of broad interest will be the discussions relative to the 1976 Tax Reform Act, as there is still a high degree of uncertainty as to how some of its provisions will be construed.

Other speakers will include Owen Fiore, Los Angeles, Calif., a well known lecturer among the legal and accounting professions; William R. Hibbs, Minneapolis, Minn., a 1965 graduate of the University of Montana and a frequent lecturer for various Bar Associations on taxation; David L. Johnson, Billings; Bob Murray, Billings; Robert S. Mucklestone, Seattle, Wash.; Douglas M. Greenwood, Helena, and David Carlson, Chicago, Ill.

Planners expect approximately 300 participants at the institute. Interested persons are urged to register early, Rusoff stated, in order to facilitate planning.

The fee for registration received on or before Friday, Nov. 25, will be \$30; registrations received on or after Monday, Nov. 28, will be \$35. The fee will cover snacks at the registration party, tuition, outlines and materials, coffee and rolls at breakfast, and coffee breaks. Fees received in advance will be refunded in the event a registrant is unable to attend.

Anyone wishing to register or desiring additional information may contact the University of Montana School of Law, Missoula, Mt. 59812, or phone 243-4311.

##